WEST VIRGINIA CODE: §7-18-13A

§7-18-13a. Annual reports by convention and visitor's bureaus.

Each year, on or before August 15, every convention and visitor's bureau which receives any appropriation of hotel occupancy tax from one or more counties or municipalities shall file with each such county or municipality a statement, including an income statement and balance sheet, showing all amounts of hotel occupancy tax appropriated to the convention and visitor's bureau and all expenditures of hotel occupancy tax made by the convention and visitor's bureau for the prior fiscal year.